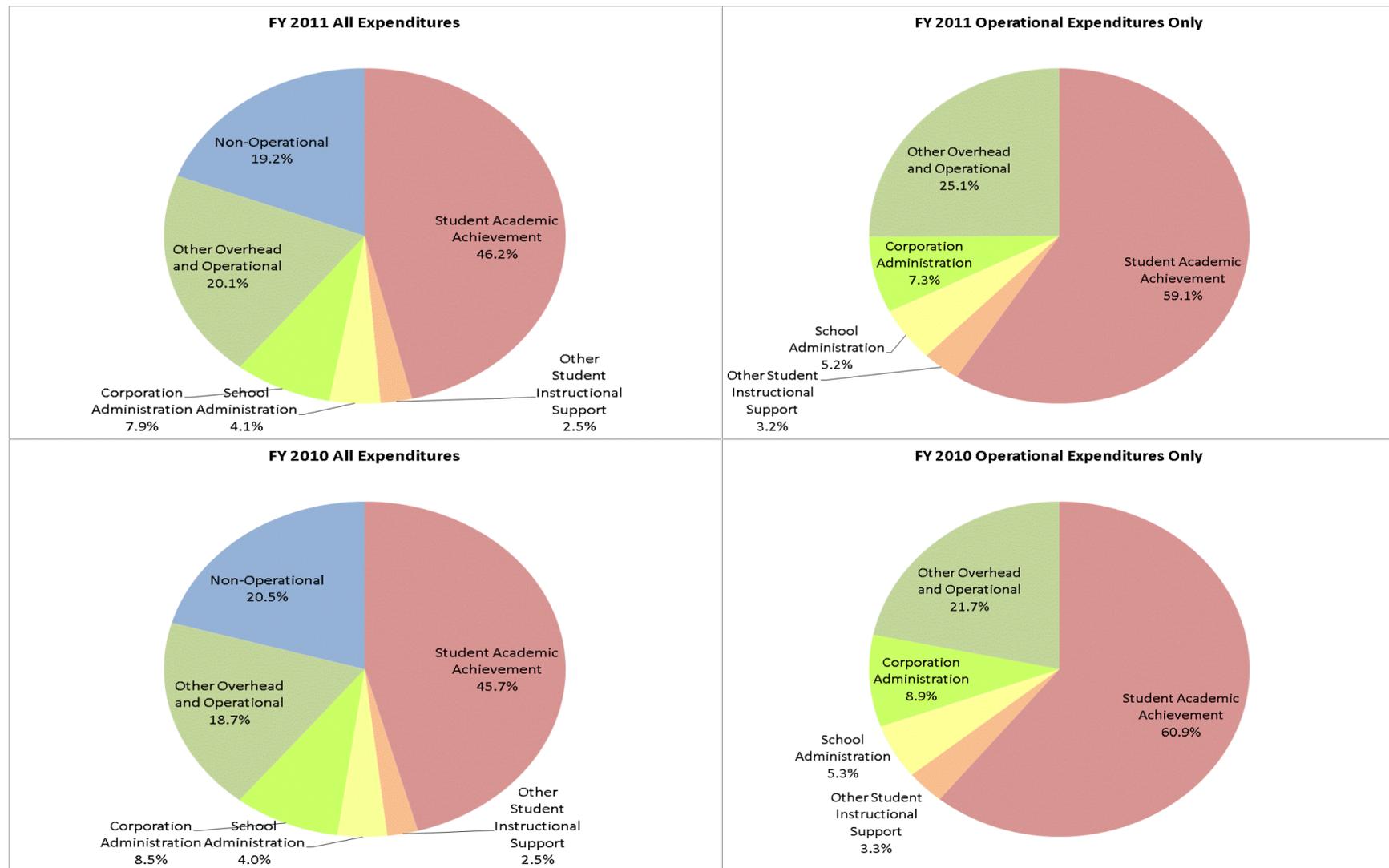


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Western School Corp (3490)**

Western School Corp (3490)

Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$8,040,118	53.6%	\$9,236,380	50.6%	\$11,261,666	45.7%	\$9,971,411	46.2%
Student Instructional Support	\$1,063,612	7.1%	\$1,073,791	5.9%	\$1,591,648	6.5%	\$1,431,897	6.6%
Overhead and Operational	\$3,255,051	21.7%	\$4,572,964	25.1%	\$6,715,653	27.3%	\$6,041,729	28.0%
Nonoperational	\$2,638,751	17.6%	\$3,353,626	18.4%	\$5,059,423	20.5%	\$4,135,749	19.2%
Grand Total	\$14,997,533		\$18,236,761		\$24,628,391		\$21,580,785	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2001	FY 2006	FY 2010	FY 2011
	60.7%	56.5%	52.2%	52.8%



School Corporation Expenditures by Expenditure Type
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Western School Corp (3490)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$2,276,780	\$2,587,582	\$4,375,971	\$3,750,997	65%	45%	-14%
	11200 Regular Programs; Middle/Junior High	\$1,141,116	\$1,187,229	\$1,858,420	\$1,741,594	53%	47%	-6%
	11300 Regular Programs; High School	\$1,727,376	\$1,860,020	\$2,776,465	\$2,487,827	44%	34%	-10%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs			\$89,138	\$60,828			-32%
	11420 Vocational Education; Agriculture B	\$31,502	\$24,646	\$48,451	\$43,933	39%	78%	-9%
	11450 Vocational Education; Consumer and Homemaking	\$47,810	\$58,881	\$95,319	\$35,656	-25%	-39%	-63%
	12110 Gifted And Talented; Gifted and Talented	\$15,062	\$20,900	\$31,631	\$12,848	-15%	-39%	-59%
	12210 Mental Disabilities; Mild Mental Disabilities	\$153,153	\$242,421	\$406,718	\$428,870	180%	77%	5%
	12350 Physical Impairment; Homebound	\$3,135	\$16,360	\$17,919	\$2,236	-29%	-86%	-88%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$174,515	\$199,427	\$361,299	\$348,434	100%	75%	-4%
	12520 Culturally Different; Compensatory	\$690				-100%		
	12610 Learning Disability	\$179,324	\$181,143	\$318,780	\$301,414	68%	66%	-5%
	12810 Special Education Preschool	\$48,791	\$46,949	\$70,606	\$51,274	5%	9%	-27%
	12900 Other Special Programs	\$50,621	\$77,253	\$60	\$1,770	-97%	-98%	> 500%
	14200 Summer School Programs; Middle/Junior High School		\$1,588				-100%	
	14300 Summer School Programs; High School	\$73,808	\$15,071	\$69,643	\$36,411	-51%	142%	-48%
	16100 Remediation Testing	\$37,826	\$57,677	\$82,875	\$79,470	110%	38%	-4%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Particip	\$33,964	\$66,626	\$163,432	\$183,841	441%	176%	12%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$113,929	\$53,344		\$73,127	-36%	37%	
	17800 Payments to Other Governmental Units Within State; Payments to Charter Schools				\$889			
	22110 Improvement of Instruction; Service Area Direction	\$79,320	\$4,491			-100%	-100%	
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$1,635	\$20		\$92	-94%	352%	
	22130 Improvement of Instruction; Instructional Staff Training	\$5,089	\$449	\$54,951	\$2,438	-52%	443%	-96%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$3,420				-100%		
	22210 Library/Media Services; Service Area Direction	\$165,349	\$126,237	\$171,091	\$155,898	-6%	23%	-9%
	22220 Library/Media Services; School Library	\$27,705	\$15,315	\$27,190	\$22,275	-20%	45%	-18%
	22230 Library/Media Services; Audiovisual	\$11,972	\$12,112	\$13,515	\$11,648	-3%	-4%	-14%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$33				-100%		
	22360 Instruction, Related Technology; Network Support	\$40,344	\$392,813	\$928	\$5,591	-86%	-99%	> 500%
	22370 Instruction, Related Technology; Hardware Maintenance and Support			\$6,767	\$54,844			> 500%
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Personnel			\$637	\$4,230			> 500%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$139,241	\$229,319	\$219,156	\$72,714	-48%	-68%	-67%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks			\$707	\$259			-63%
	25570 Textbooks for Rent or Resale; Materials and Supplies		\$539				-100%	
	26497 2007 Account Code - Teachers Retirement Fund	\$325,737	\$426,176					
Student Academic Achievement Total		\$6,909,247	\$7,904,588	\$11,261,666	\$9,971,411	44%	26%	-11%
Student Instructional Support								
	21130 Attendance and Social Work Services; Social Work Services	\$200	\$456	\$185	\$59	-71%	-87%	-68%
	21210 Guidance Services; Service Area Direction	\$18,085	\$19,839	\$25,289	\$24,122	33%	22%	-5%
	21220 Guidance Services; Counseling Services	\$200,847	\$158,642	\$278,351	\$273,192	36%	72%	-2%
	21320 Health Services; Medical Services	\$3,291	\$410			-100%	-100%	
	21340 Health Services; Nurse Services	\$49,016	\$54,679	\$157,166	\$152,481	211%	179%	-3%
	21390 Health Services; Other Health Services			\$1,180	\$290			-75%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services			\$149,809	\$97,778			-35%
	24100 Office of The Principal	\$626,757	\$660,158	\$978,133	\$882,270	41%	34%	-10%
	24900 Other Support Services, School Administration	\$778	\$710	\$1,535	\$1,707	119%	140%	11%
Student Instructional Support Total		\$898,973	\$894,894	\$1,591,648	\$1,431,897	59%	60%	-10%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$17,389	\$24,386	\$21,636	\$18,173	5%	-25%	-16%
	23150 Board of Education; Legal Services	\$6,190	\$53,062	\$24,989	\$43,115	> 500%	-19%	73%
	23160 Board of Education; Promotion Expenses	\$3,002	\$5,008	\$4,216	\$2,951	-2%	-41%	-30%
	23190 Board of Education; Other Governing Body Services	\$4,010	\$6,426	\$4,755	\$5,532	38%	-14%	16%
	23210 Executive Administration; Office of The Superintendent	\$193,280	\$256,614	\$552,391	\$376,641	95%	47%	-32%

School Corporation Expenditures by Expenditure Type
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Western School Corp (3490)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year		
						Increase	5 Year Increase	1 Year Increase
	23220 Executive Administration; Community Relations			\$1,259	\$57			-95%
	23230 Executive Administration; Staff Relations and Negotiations	\$18,112	\$153	\$3,864		-100%	-100%	-100%
	23290 Executive Administration; Other Executive Administration Services	\$7,169	\$12,096	\$9,759	\$8,264	15%	-32%	-15%
	25120 Fiscal Services; Service Area Direction	\$36,612	\$46,406	\$79,027	\$66,081	80%	42%	-16%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$6,618	\$2,454	\$2,175	\$2,812	-58%	15%	29%
	25150 Fiscal Services; Payroll Services	\$29,805	\$32,293	\$42,742	\$40,588	36%	26%	-5%
	25160 Fiscal Services; Financial Accounting	\$15,875	\$17,926	\$25,826	\$22,496	42%	25%	-13%
	25191 Other Fiscal Services; Refund of Revenue	\$10,565	\$7,149	\$3,077	\$5,229	-51%	-27%	70%
	25192 Other Fiscal Services; Petty Cash		\$628	\$139	\$144		-77%	3%
	25195 Other Fiscal Services; Bank Account Service Charge	\$350	\$441	\$5,014	\$6,106	> 500%	> 500%	22%
	25196 Other Fiscal Services; Cash Change	\$1,200	\$1,400	\$1,200	\$1,000	-17%	-29%	-17%
	25199 Other Fiscal Services; Other		\$1,624	\$1,642	\$2,103		29%	28%
	25400 Planning, Research, Development and Evaluation	\$1,024		\$227,334		-100%		-100%
	25730 Personnel Services; Personnel Services			\$315,076	\$300,262			-5%
	25750 Personnel Services; Health Services	\$2,412	\$379	\$3,063	\$855	-65%	125%	-72%
	25790 Personnal Services; Other Professional Services			\$298,317	\$262,713			-12%
	25840 Administrative Technology Services; Systems Operations			\$8,245	\$1,621			-80%
	25850 Administrative Technology Services; Network Support			\$501,692	\$505,852			1%
	25890 Other Technology Services		\$450				-100%	
	25920 Ditch Assessments	\$69		\$811	\$629	> 500%		-22%
	25950 Other Assessments		\$177				-100%	
	25990 Other Support Services, Central		\$2,867	-\$32,890	\$24,970		> 500%	
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$25,177	\$39,100	\$51,197	\$15,427	-39%	-61%	-70%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,158,005	\$1,380,369	\$2,102,305	\$1,981,190	71%	44%	-6%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$37,404	\$29,765	\$13,084	\$8,408	-78%	-72%	-36%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$148,553	\$306,615	\$294,348	\$312,382	110%	2%	6%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$756	\$1,348					
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$16	\$415	\$1,384	\$343	> 500%	-17%	-75%
	26600 Operation and Maintenance of Plant Services; Security Services	\$7,155	\$10,110	\$35,247	\$35,803	400%	254%	2%
	26700 Operation and Maintenance of Plant Services; Insurance	\$58,633	\$89,909	\$169,977	\$376,852	> 500%	319%	122%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pl	\$5,791	\$17,899	\$23,467	\$24,690	326%	38%	5%
	27010 Student Transportation; Service Area Direction	\$25,204	\$29,597	\$66,180	\$106,229	321%	259%	61%
	27100 Student Transportation; Vehicle Operation	\$232,960	\$330,993	\$502,475	\$496,155	113%	50%	-1%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$83,379	\$200,214	\$252,477	\$249,783	200%	25%	-1%
	27400 Student Transportation; Purchase of School Buses	\$94,496	\$553,316	\$459,146		-100%	-100%	-100%
	27500 Student Transportation; Insurance on Buses	\$13,120	\$32,593		\$8,734	-33%	-73%	
	27700 Student Transportation; Contracted Transportation Services	\$250,071	\$121,427	\$16,960	\$23,641	-91%	-81%	39%
	27900 Student Transportation; Other Student Transportation Services	\$1,946	\$1,706	\$2,280	\$2,545	31%	49%	12%
	27910 Student Transportation; Bus Driver Training		\$81		\$625		> 500%	
	31100 Food Services Operations; Service Area Direction	\$1,804	\$4,292	\$46,498	\$47,782	> 500%	> 500%	3%
	31200 Food Services Operations; Food Preparation and Dispensing	\$243,354	\$299,236			-100%	-100%	
	31400 Food Services Operations; Food Purchases	\$227,315	\$274,815	\$567,258	\$635,591	180%	131%	12%
	31900 Other Food Services	\$1,365	\$1,277	\$6,009	\$17,356	> 500%	> 500%	189%
Overhead and Operational Total		\$2,970,183	\$4,197,015	\$6,715,653	\$6,041,729	103%	44%	-10%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$154	\$94	\$244	\$288	87%	205%	18%
	33200 Community Recreation	\$5,000	\$9,630	\$8,354	\$9,425	89%	-2%	13%
	33300 Civic Services	\$28				-100%		
	33400 Athletic Coaches	\$215,429	\$300,024	\$370,082	\$373,811	74%	25%	1%
	33910 High School Band Uniforms	\$4,699				-100%		
	33990 Other Community Services; Other	\$2,534	\$2,664	\$2,960	\$2,960	17%	11%	0%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$40,697	\$50,352	\$34,517	\$5,244	-87%	-90%	-85%
	43000 Facilities Acquisition and Construction; Professional Services	\$29,827	\$168,259	\$5,089	\$6,418	-78%	-96%	26%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$4,500				-100%		
	45100 Building Acquisition, Construction and Improvements	\$257,850	\$618,214	\$839,224	\$464,721	80%	-25%	-45%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$1,331	\$94,064	\$50,933	\$13,792	> 500%	-85%	-73%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$58,250	\$51,246	\$57,453	\$56,947	-2%	11%	-1%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$4,952	\$6,124	\$4,271	\$9,932	101%	62%	133%

School Corporation Expenditures by Expenditure Type
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Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year		
						Increase	5 Year Increase	1 Year Increase
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$427,333	\$225,890	\$217,715	\$249,405	-42%	10%	15%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$5,494	\$15,165			-100%	-100%	
	51100 Debt Services; Principal on Debt; Bonds		\$138,271	\$276,693	\$279,393		102%	1%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt			\$13,930				-100%
	52100 Debt Services; Interest on Debt; Bonds			\$455,000				-100%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$71,078	\$64,779			-100%	-100%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,460,514	\$1,545,000	\$2,475,496	\$2,662,520	82%	72%	8%
	53450 Debt Services; Lease Rental; Other ; Interest			\$2,552	\$72			-97%
	54200 Common School Fund; Principal	\$7,690				-100%		
	60700 Nonprogramed Charges; Scholarships			\$244,911	\$821			-100%
Nonoperational Total		\$2,597,361	\$3,289,777	\$5,059,423	\$4,135,749	59%	26%	-18%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$112,934	\$94,567					
	26492 2007 Account Code - Social Security	\$650,580	\$689,730					
	26493 2007 Account Code - Workmen's Compensation	\$16,401	\$48,349					
	26494 2007 Account Code - Group Insurance	\$709,206	\$996,390					
	26496 2007 Account Code - Unemployment Compensation	\$7,430	\$3,338					
	26498 2007 Account Code - Severance / Early Retirement Pay	\$125,218	\$118,112					
Prorated By Fund Total		\$1,621,769	\$1,950,486					